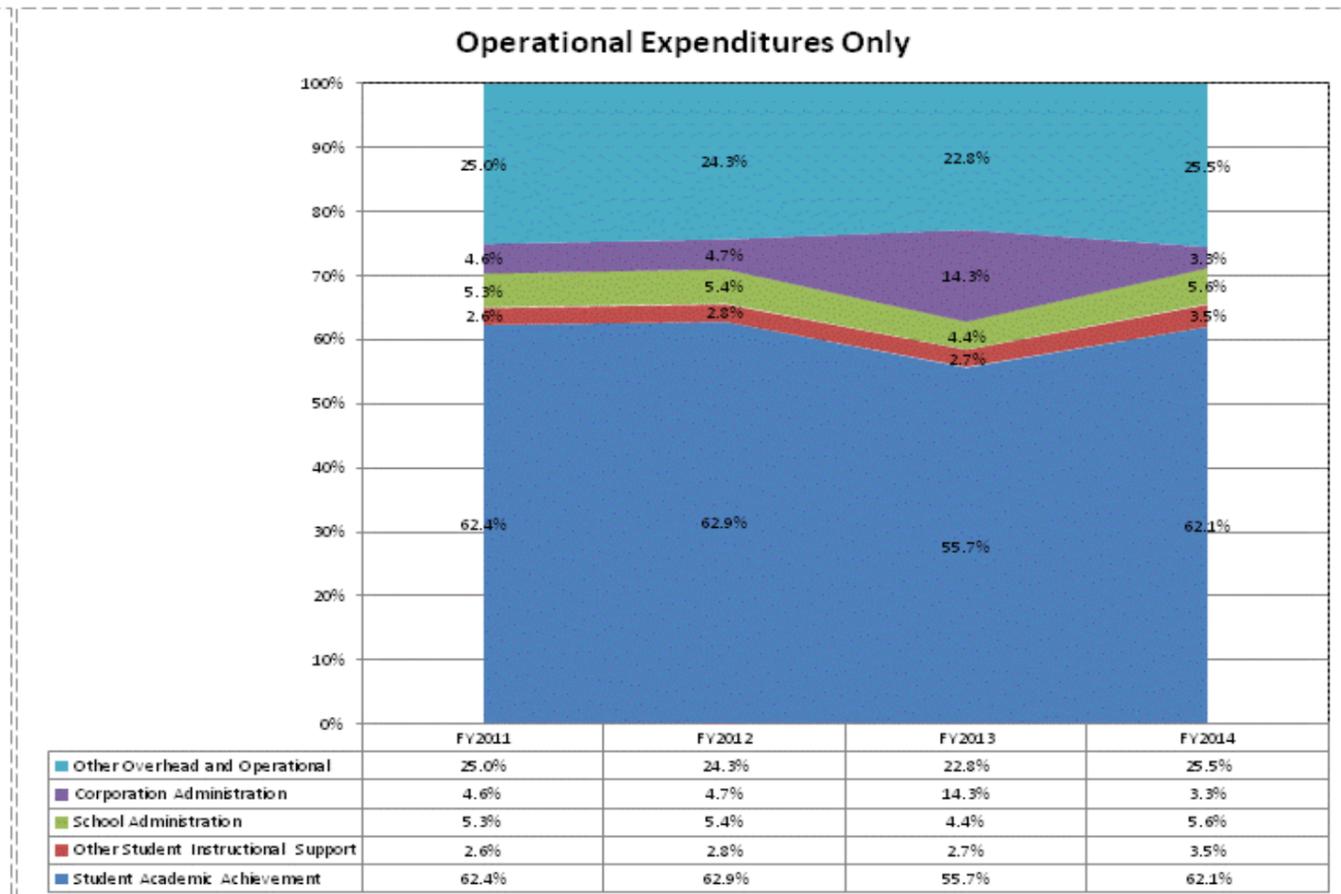
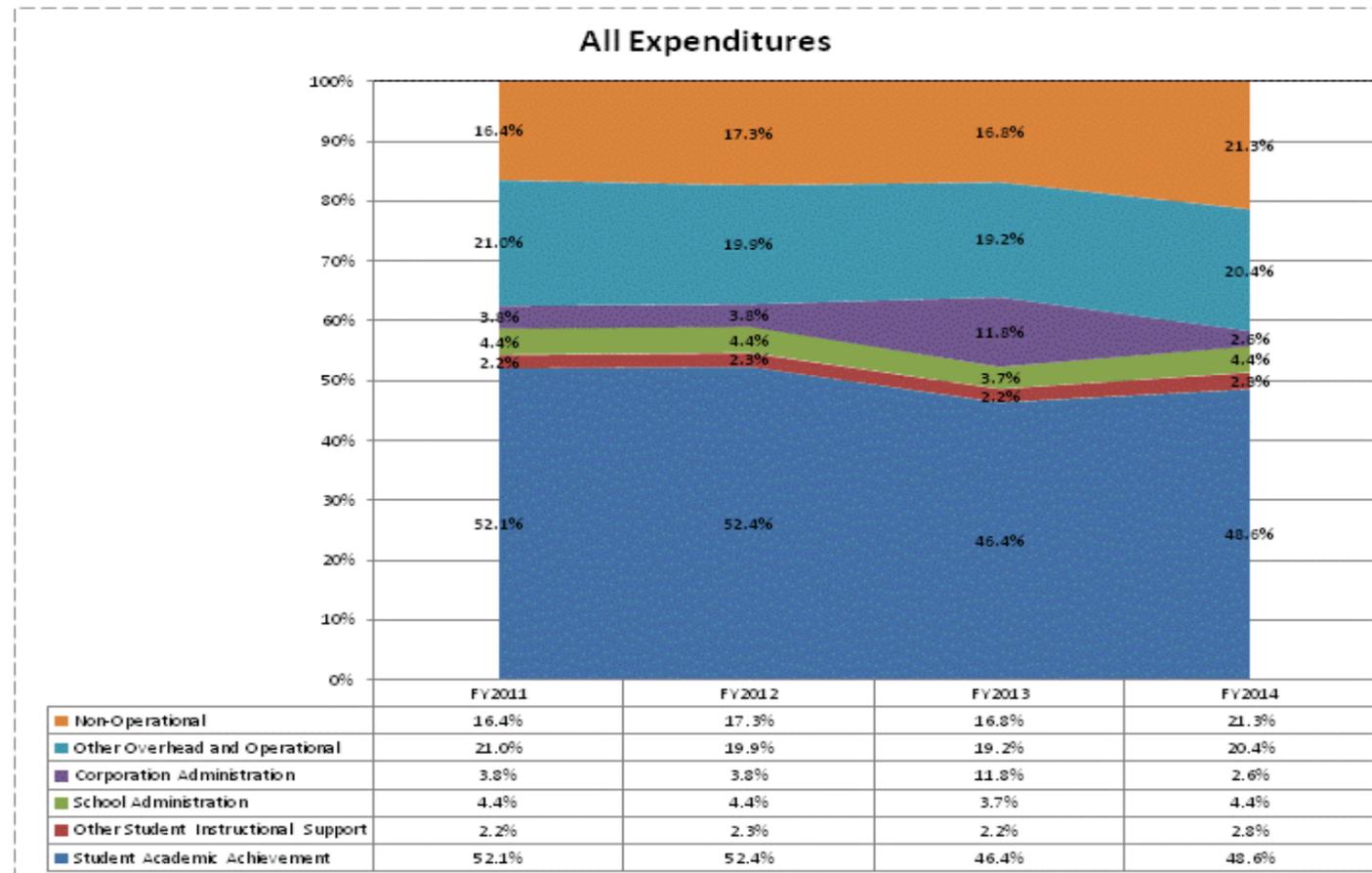


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Spencer County Sch Corp (7385)

North Spencer County Sch Corp (7385)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$11,350,130	55.5%	\$10,154,452	53.0%	\$9,399,701	46.4%	\$9,108,360	48.6%
Student Instructional Support		\$1,453,127	7.1%	\$1,325,983	6.9%	\$1,191,802	5.9%	\$1,333,629	7.1%
Overhead and Operational		\$4,113,861	20.1%	\$4,763,613	24.9%	\$6,281,094	31.0%	\$4,307,748	23.0%
Nonoperational		\$3,528,183	17.3%	\$2,913,955	15.2%	\$3,396,476	16.8%	\$3,989,021	21.3%
Grand Total		\$20,445,302		\$19,158,003		\$20,269,072		\$18,738,758	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.6%	59.9%	52.3%	55.7%



School Corporation Expenditures by Expenditure Type
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North Spencer County Sch Corp (7385)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$118,006	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$265,633	\$439,870	N/A	N/A	66%
11100 Regular Programs; Elementary	\$3,348,350	\$4,186,112	\$3,989,846	\$3,332,937	0%	-20%	-16%
11200 Regular Programs; Middle/Junior High	\$921,592	\$1,258,551	\$1,036,483	\$1,023,903	11%	-19%	-1%
11300 Regular Programs; High School	\$1,804,895	\$2,283,270	\$1,953,956	\$2,183,199	21%	-4%	12%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$120,090	\$118,806	\$120,183	N/A	0%	1%
11420 Vocational Education; Agriculture B	\$48,170	\$69,479	\$76,801	\$77,211	60%	11%	1%
11450 Vocational Education; Consumer and Homemaking	\$50,275	\$63,992	\$83,461	\$43,287	-14%	-32%	-48%
11470 Vocational Education; Business Education	\$79,937	\$74,245	\$138,048	\$137,838	72%	86%	0%
11480 Vocational Education; Industrial Education A	\$58,550	\$77,483	\$90,429	\$90,026	54%	16%	0%
11590 Other Vocational Education Programs	\$15,654	\$19,111	\$20,245	\$21,132	35%	11%	4%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$774	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$291,115	\$126,836	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$17,198	\$37,628	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$33,925	\$22,872	N/A	N/A	-33%
12210 Mental Disabilities; Mild Mental Disabilities	\$511,389	\$595,823	\$628,678	\$637,381	25%	7%	1%
12350 Physical Impairment; Homebound	\$2,223	\$66	\$2,591	\$0	-100%	-100%	-100%
12510 Culturally Different; Communication Disorders	\$42,805	\$59,597	\$67,593	\$56,238	31%	-6%	-17%
12610 Learning Disability	\$15,573	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$60,857	\$72,182	\$198	\$0	-100%	-100%	-100%
12810 Special Education Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12900 Other Special Programs	\$0	\$0	\$135,526	\$4,191	N/A	N/A	-97%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$174,941	\$187,721	\$2,375	\$2,559	-99%	-99%	8%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$225	\$4,475	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$75,667	\$10,768	\$0	\$633	-99%	-94%	N/A
14300 Summer School Programs; High School	\$0	\$40,707	\$13,306	\$13,227	N/A	-68%	-1%
16100 Remediation Testing	\$71,925	\$85,784	\$67,010	\$4,666	-94%	-95%	-93%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$0	\$36,462	\$35,792	\$52,217	N/A	43%	46%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$58,105	\$66,643	\$3,530	\$0	-100%	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$36,670	\$17,326	\$3,312	\$4,434	-88%	-74%	34%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$26,307	\$28,328	\$36,839	\$36,449	39%	29%	-1%
22130 Improvement of Instruction; Instructional Staff Training	\$3,702	\$258	\$4,512	\$6,073	64%	> 500%	35%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$43,538	\$33,538	\$0	\$184,500	324%	450%	N/A
22210 Library/Media Services; Service Area Direction	\$58	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$155,359	\$249,349	\$297,786	\$284,862	83%	14%	-4%
22230 Library/Media Services; Audiovisual	\$3,839	\$315	\$90	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$50,231	\$178	\$54	\$0	-100%	-100%	-100%
22290 Library/Media Services; Other Educational Media Services	\$6,450	\$0	\$0	\$0	-100%	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$0	\$133,171	\$109,882	\$79,744	N/A	-40%	-27%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$251,982	\$214,963	\$182,993	\$130,722	-48%	-39%	-29%
26497 2007 Account Code - Teachers Retirement Fund	\$472,188	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,700,544	\$10,154,452	\$9,399,701	\$9,108,360	5%	-10%	-3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$41,038	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$214,583	\$285,992	\$305,711	\$313,711	46%	10%	3%
21340 Health Services; Nurse Services	\$103,207	\$139,735	\$132,781	\$133,349	29%	-5%	0%
21390 Health Services; Other Health Services	\$3,434	\$3,470	\$12,760	\$68,705	> 500%	> 500%	438%
21990 Other Support Services, Students; Other Student Services	\$15,245	\$8,820	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Spencer County Sch Corp (7385)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
24100 Office of The Principal	\$724,919	\$887,965	\$740,550	\$817,864	13%	-8%	10%
Student Instructional Support Total	\$1,102,426	\$1,325,983	\$1,191,802	\$1,333,629	21%	1%	12%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$49,679	\$97,140	\$104,165	\$95,127	91%	-2%	-9%
23150 Board of Education; Legal Services	\$7,465	\$5,639	\$7,061	\$3,500	-53%	-38%	-50%
23160 Board of Education; Promotion Expenses	\$2,717	\$514	\$544	\$455	-83%	-12%	-16%
23190 Board of Education; Other Governing Body Services	\$19,858	\$8,776	\$10,988	\$12,628	-36%	44%	15%
23210 Executive Administration; Office of The Superintendent	\$243,054	\$352,238	\$262,894	\$243,083	0%	-31%	-8%
25195 Other Fiscal Services; Bank Account Service Charge	\$20	\$50	\$706	\$365	> 500%	> 500%	-48%
25400 Planning, Research, Development and Evaluation	\$1,502	\$26,480	\$0	\$0	-100%	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$276,264	\$1,995,551	\$127,675	N/A	-54%	-94%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$451	\$250	N/A	N/A	-45%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$28,070	\$760	\$170	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,143,469	\$1,402,200	\$1,251,649	\$1,260,994	10%	-10%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,925	\$21,809	\$11,331	\$15,590	-13%	-29%	38%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$142,210	\$165,458	\$115,400	\$127,634	-10%	-23%	11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$778	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$191,653	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$64,367	\$0	\$1,180	\$1,939	-97%	N/A	64%
26700 Operation and Maintenance of Plant Services; Insurance	\$123,410	\$109,073	\$183,196	\$150,953	22%	38%	-18%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$8,552	\$0	N/A	N/A	-100%
27010 Student Transportation; Service Area Direction	\$28,435	\$98,657	\$65,004	\$60,433	113%	-39%	-7%
27100 Student Transportation; Vehicle Operation	\$64,116	\$18,727	\$107,429	\$118,691	85%	> 500%	10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$61,159	\$106,650	\$132,224	\$129,959	112%	22%	-2%
27400 Student Transportation; Purchase of School Buses	\$0	\$69,169	\$81,778	\$84,173	N/A	22%	3%
27500 Student Transportation; Insurance on Buses	\$419	\$14,093	\$10,794	\$8,317	> 500%	-41%	-23%
27700 Student Transportation; Contracted Transportation Services	\$812,080	\$934,747	\$889,325	\$819,730	1%	-12%	-8%
27900 Student Transportation; Other Student Transportation Services	\$4,647	\$10,620	\$26,752	\$12,546	170%	18%	-53%
31200 Food Services Operations; Food Preparation and Dispensing	\$695,650	\$356,827	\$935,379	\$983,927	41%	176%	5%
31400 Food Services Operations; Food Purchases	\$0	\$467,449	\$0	\$0	N/A	-100%	N/A
31900 Other Food Services	\$9,963	\$220,275	\$78,571	\$49,778	400%	-77%	-37%
Overhead and Operational Total	\$3,712,647	\$4,763,613	\$6,281,094	\$4,307,748	16%	-10%	-31%
Nonoperational							
33200 Community Recreation	\$14,425	\$16,336	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$5,058	\$2,749	\$852	\$688	-86%	-75%	-19%
33400 Athletic Coaches	\$206,248	\$267,735	\$291,418	\$296,169	44%	11%	2%
33940 Child Care Services	\$4,078	\$7,269	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$7,307	\$32,769	\$54,454	\$40,989	461%	25%	-25%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$1,277	\$8,448	\$819	N/A	-36%	-90%
43000 Facilities Acquisition and Construction; Professional Services	\$33,859	\$54,142	\$163,543	\$143,309	323%	165%	-12%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$569,205	\$217,526	\$255,072	\$270,736	-52%	24%	6%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$39,487	\$22,227	N/A	N/A	-44%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$428	N/A	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$30	\$0	\$287	N/A	> 500%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$637,477	\$200,355	\$329,645	\$514,185	-19%	157%	56%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$25,990	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$283,860	\$130,000	\$150,000	\$160,000	-44%	23%	7%
52100 Debt Services; Interest on Debt; Bonds	\$6,537	\$159,325	\$135,364	\$127,916	> 500%	-20%	-6%

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52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$41,079	\$0	\$1,500	N/A	-96%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,577,275	\$1,665,765	\$1,839,413	\$2,299,425	46%	38%	25%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$29,153	N/A	N/A	N/A
54200 Common School Fund; Principal	\$111,362	\$91,609	\$128,782	\$81,188	-27%	-11%	-37%
Nonoperational Total	\$3,456,691	\$2,913,955	\$3,396,476	\$3,989,021	15%	37%	17%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$678,718	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$38,212	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,541,463	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,775	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$208,826	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,472,995	\$0	\$0	\$0	N/A	N/A	N/A